United Nations ST/ADM/SER.B/692

Secretariat

Distr.: General
26 September 2006

Original: English

Credit from unencumbered balance and other income for the United Nations Mission of Support in East Timor for the period ended 30 June 2005

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06-54199 (E) 031106

I. Basis of Member States' credits from unencumbered balance and other income for UNMISET for the period ended 30 June 2005

A. Summary of credit from unencumbered balance and other income for UNMISET for the period ended 30 June 2005

(United States dollars)

	Credit from unencumbered balance and other income	
General Assembly resolution	*Gross*	*Net*
60/271	(16 775 900)	(16 367 200)

1. The amount authorized by the General Assembly, as indicated in the table above, was apportioned among Member States in accordance with the provisions laid out in paragraphs 2 to 4 below and is shown in section III.

B. Apportionment of the costs of peacekeeping operations

2. The General Assembly, by its resolution 55/235, decided that, as of July 2001, the assessment rates for peacekeeping operations should be based on the scale of assessments for the regular budget of the United Nations, with an appropriate and transparent system of adjustments based on levels of Member States. Under this system, Member States were assigned to 1 of 10 "levels" to facilitate automatic, predictable movement between categories on the basis of the per capita gross national product (GNP) of Member States. Discount rates were applied to eight of the different levels based on the parameters set forth in the resolution. Countries in level B are assessed at the same rate as for the regular budget. Member States other than those assigned to levels A, C and J were assigned to levels based on their per capita GNP, subject to transition periods and unless they indicated a decision to move to a higher level. Member States and levels are set out in resolution 55/235, as adjusted by resolutions 55/236 and 57/290 A.

3. The five permanent members of the Security Council form a separate level (level A) and all discounts resulting from adjustment to the regular budget assessment rates of Member States in levels C through J are borne on a pro rata basis by the Member States in level A, which are assessed at a higher rate than for the regular budget. Member States designated as least developed countries are assigned to level J and receive the highest discount percentage, i.e., 90 per cent. They therefore pay 10 per cent of their assessment rates established for the regular budget. Countries in level C are specified in resolution 55/235.

4. By its resolution 58/1 B of 23 December 2003, the General Assembly adopted the scale of assessments for the period 2004 to 2006. The composition of levels of contribution for peacekeeping operations was also changed for the period 2004 to 2006, as contained in the addendum to the report of the Secretary-General,[1] and

[1] A/58/157/Add.1, annex.

adopted by resolution 58/256. The percentage shares shown in section III below demonstrate the results of the application of the latest resolutions.

II. Basis for credits in respect of the Tax Equalization Fund

5. Under regulation 3.2 (e) of the Financial Regulations of the United Nations, adjustments shall be made to the assessment of Member States in respect of Members' credits in the Tax Equalization Fund estimated to be not required to meet charges for tax refunds for the financial periods below:

A. Summary of credits for UNMISET for the period ended 30 June 2005

(United States dollars)

	Staff assessment income available for credit to Member States[a]	*Estimated amounts required to meet tax refunds*[b]	*Net credits to Member States*[c]
Credit from unencumbered balance and other income for the period ended 30 June 2005[d]	(408 700)	(108 300)	(300 400)

[a] Total staff assessment income apportioned in accordance with General Assembly resolution 60/271.
[b] Staff assessment debits reserved for the United States of America.
[c] As shown in section III.
[d] Staff assessment debits, i.e., decrease in staff assessment income.

B. Summary of credit from unencumbered balance and other income to Member States

(United States dollars)

Gross	**(16 775 900)**
Less: staff assessment	(408 700)
Net	**(16 367 200)**
Plus: United States share of staff assessment	(108 300)
Total credit	**(16 475 500)**

III. Credit from unencumbered balance and other income of Member States for UNMISET for the period ended 30 June 2005

		Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations					
	Regular budget scale 2004-2006	Relative to group total a/	Relative to grand total a/	Gross credits	Staff assessment		Net credits
		(percentage)		(United States dollars) (rounded)			
Level A							
China	2.053	5.5025	2.4728	414 836	10 106		404 730
France	6.030	16.1619	7.2630	1 218 441	29 684		1 188 757
Russian Federation	1.100	2.9483	1.3249	222 270	5 415		216 855
United Kingdom of Great Britain and Northern Ireland	6.127	16.4219	7.3799	1 238 041	30 162		1 207 879
United States of America	22.000	58.9654	26.4987	4 445 390	0	b/	4 445 390
Subtotal	**37.310**	**100.0000**	**44.9393**	**7 538 978**	**75 367**		**7 463 611**
Level B							
Andorra	0.005	0.0100	0.0050	839	20		819
Australia	1.592	3.1835	1.5920	267 072	6 507		260 565
Austria	0.859	1.7177	0.8590	144 105	3 511		140 594
Bahamas	0.013	0.0260	0.0130	2 181	53		2 128
Belgium	1.069	2.1377	1.0690	179 334	4 369		174 965
Canada	2.813	5.6251	2.8130	471 906	11 497		460 409
Cyprus	0.039	0.0780	0.0390	6 543	159		6 384
Denmark	0.718	1.4358	0.7180	120 451	2 935		117 516
Estonia	0.012	0.0240	0.0120	2 013	49		1 964
Finland	0.533	1.0658	0.5330	89 416	2 178		87 238
Germany	8.662	17.3212	8.6620	1 453 128	35 402		1 417 726
Greece	0.530	1.0598	0.5300	88 912	2 166		86 746
Iceland	0.034	0.0680	0.0340	5 704	139		5 565
Ireland	0.350	0.6999	0.3500	58 716	1 431		57 285
Israel	0.467	0.9339	0.4670	78 343	1 909		76 434
Italy	4.885	9.7684	4.8850	819 503	19 965		799 538
Japan	19.468	38.9298	19.4680	3 265 932	79 566		3 186 366
Liechtenstein	0.005	0.0100	0.0050	839	20		819
Luxembourg	0.077	0.1540	0.0770	12 917	315		12 602
Malta	0.014	0.0280	0.0140	2 349	57		2 292
Monaco	0.003	0.0060	0.0030	503	12		491
Netherlands	1.690	3.3795	1.6900	283 513	6 907		276 606
New Zealand	0.221	0.4419	0.2210	37 075	903		36 172
Norway	0.679	1.3578	0.6790	113 908	2 775		111 133

		Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations					
	Regular budget scale 2004-2006	Relative to group total a/	Relative to grand total a/	Gross credits	Staff assessment		Net credits
		(percentage)		(United States dollars) (rounded)			
Portugal	0.470	0.9398	0.4700	78 847	1 921		76 926
San Marino	0.003	0.0060	0.0030	503	12		491
Slovenia	0.082	0.1640	0.0820	13 756	335		13 421
Spain	2.520	5.0392	2.5200	422 753	10 299		412 454
Sweden	0.998	1.9957	0.9980	167 423	4 079		163 344
Switzerland	1.197	2.3936	1.1970	200 808	4 892		195 916
Total B	**50.008**	**100.0001**	**50.00800**	**8 389 292**	**204 383**		**8 184 909**
Bahrain	0.030	0.0300	0.0260	4 362	106		4 256
Hungary	0.126	0.1260	0.1008	16 910	412		16 498
Total B - transition countries	0.156	0.15600	0.12680	21 272	518		20 754
Subtotal	**50.164**		**50.1348**	**8 410 564**	**204 901**		**8 205 663**
Level C							
Brunei Darussalam	0.034	3.8505	0.0315	5 276	129		5 147
Kuwait	0.162	18.3465	0.1498	25 139	612		24 527
Qatar	0.064	7.2480	0.0592	9 931	242		9 689
Singapore	0.388	43.9411	0.3589	60 209	1 467		58 742
United Arab Emirates	0.235	26.6138	0.2174	36 466	888		35 578
Subtotal	**0.883**	**99.9999**	**0.8168**	**137 021**	**3 338**		**133 683**
Level D - transition country							
Republic of Korea	1.796	100.0000	1.7960	301 295	7 340		293 955
Subtotal	**1.796**		**1.7960**	**301 295**	**7 340**		**293 955**
Level E							
Antigua and Barbuda	0.003	21.4286	0.0018	302	7		295
Barbados	0.010	71.4286	0.0060	1 006	24		982
Palau	0.001	7.1429	0.0006	101	3		98
Subtotal	**0.014**	**100.0001**	**0.0084**	**1 409**	**34**		**1 375**
Level F							
Saudi Arabia	0.713	99.7203	0.2852	47 845	1 166		46 679
Seychelles	0.002	0.2797	0.0008	134	3		131
Subtotal	**0.715**	**100.0000**	**0.2860**	**47 979**	**1 169**		**46 810**
Level G							
Argentina	0.956	82.4849	0.2868	48 114	1 172		46 942
Libyan Arab Jamahiriya	0.132	11.3891	0.0396	6 643	162		6 481

		Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations					
	Regular budget scale 2004-2006	Relative to group total a/	Relative to grand total a/	Gross credits	Staff assessment		Net credits
		(percentage)		(United States dollars) (rounded)			
Oman	0.070	6.0397	0.0210	3 523	86		3 437
Saint Kitts and Nevis	0.001	0.0863	0.0003	50	1		49
Subtotal	**1.159**	**100.0000**	**0.3477**	**58 330**	**1 421**		**56 909**
Level H							
Bulgaria	0.017	1.8764	0.0051	855	21		834
Czech Republic	0.183	20.1987	0.0549	9 210	224		8 986
Latvia	0.015	1.6556	0.0045	755	18		737
Lithuania	0.024	2.6490	0.0072	1 208	29		1 179
Philippines	0.095	10.4857	0.0285	4 781	117		4 664
Poland	0.461	50.8830	0.1383	23 201	565		22 636
Romania	0.060	6.6225	0.0180	3 020	74		2 946
Slovakia	0.051	5.6291	0.0153	2 567	63		2 504
Total H	**0.906**	**100.0000**	**0.2718**	**45 597**	**1 111**		**44 486**
H - other							
Uruguay	0.048	100.0000	0.0096	1 610	39		1 571
Subtotal	**0.954**		**0.2814**	**47 207**	**1 150**		**46 057**
Level I							
Albania	0.005	0.0726	0.0010	168	4		164
Algeria	0.076	1.1029	0.0152	2 550	62		2 488
Armenia	0.002	0.0290	0.0004	67	2		65
Azerbaijan	0.005	0.0726	0.0010	168	4		164
Belarus	0.018	0.2612	0.0036	604	15		589
Belize	0.001	0.0145	0.0002	34	1		33
Bolivia	0.009	0.1306	0.0018	302	7		295
Bosnia and Herzegovina	0.003	0.0435	0.0006	101	2		99
Botswana	0.012	0.1741	0.0024	403	10		393
Brazil	1.523	22.1013	0.3046	51 099	1 245		49 854
Cameroon	0.008	0.1161	0.0016	268	7		261
Chile	0.223	3.2361	0.0446	7 482	182		7 300
Colombia	0.155	2.2493	0.0310	5 200	127		5 073
Congo	0.001	0.0145	0.0002	34	1		33
Costa Rica	0.030	0.4354	0.0060	1 006	25		981
Côte d'Ivoire	0.010	0.1451	0.0020	335	8		327
Croatia	0.037	0.5369	0.0074	1 241	30		1 211
Cuba	0.043	0.6240	0.0086	1 443	35		1 408

		Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations					
	Regular budget scale 2004-2006	Relative to group total a/	Relative to grand total a/	Gross credits	Staff assessment		Net credits
				(United States dollars)			
		(percentage)		(rounded)			
Democratic People's Republic of Korea	0.010	0.1451	0.0020	335	8		327
Dominica	0.001	0.0145	0.0002	34	1		33
Dominican Republic	0.035	0.5079	0.0070	1 174	29		1 145
Ecuador	0.019	0.2757	0.0038	637	15		622
Egypt	0.120	1.7414	0.0240	4 026	98		3 928
El Salvador	0.022	0.3193	0.0044	738	18		720
Fiji	0.004	0.0580	0.0008	134	3		131
Gabon	0.009	0.1306	0.0018	302	7		295
Georgia	0.003	0.0435	0.0006	101	2		99
Ghana	0.004	0.0580	0.0008	134	3		131
Grenada	0.001	0.0145	0.0002	34	1		33
Guatemala	0.030	0.4354	0.0060	1 006	25		981
Guyana	0.001	0.0145	0.0002	34	1		33
Honduras	0.005	0.0726	0.0010	168	4		164
India	0.421	6.1094	0.0842	14 125	344		13 781
Indonesia	0.142	2.0607	0.0284	4 764	116		4 648
Iran (Islamic Republic of)	0.157	2.2783	0.0314	5 267	128		5 139
Iraq	0.016	0.2322	0.0032	537	13		524
Jamaica	0.008	0.1161	0.0016	268	7		261
Jordan	0.011	0.1596	0.0022	369	9		360
Kazakhstan	0.025	0.3628	0.0050	839	20		819
Kenya	0.009	0.1306	0.0018	302	7		295
Kyrgyzstan	0.001	0.0145	0.0002	34	1		33
Lebanon	0.024	0.3483	0.0048	805	20		785
Malaysia	0.203	2.9459	0.0406	6 811	166		6 645
Marshall Islands	0.001	0.0145	0.0002	34	1		33
Mauritius	0.011	0.1596	0.0022	369	9		360
Mexico	1.883	27.3255	0.3766	63 178	1 539		61 639
Micronesia (Federated States of)	0.001	0.0145	0.0002	34	1		33
Mongolia	0.001	0.0145	0.0002	34	1		33
Morocco	0.047	0.6820	0.0094	1 577	38		1 539
Namibia	0.006	0.0871	0.0012	201	5		196
Nauru	0.001	0.0145	0.0002	34	1		33
Nicaragua	0.001	0.0145	0.0002	34	1		33
Nigeria	0.042	0.6095	0.0084	1 409	34		1 375
Pakistan	0.055	0.7981	0.0110	1 845	45		1 800

		Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations					
	Regular budget scale 2004-2006	Relative to group total a/	Relative to grand total a/	Gross credits	Staff assessment		Net credits
		(percentage)		(United States dollars) (rounded)			
Panama	0.019	0.2757	0.0038	637	15		622
Papua New Guinea	0.003	0.0435	0.0006	101	2		99
Paraguay	0.012	0.1741	0.0024	403	10		393
Peru	0.092	1.3351	0.0184	3 087	75		3 012
Republic of Moldova	0.001	0.0145	0.0002	34	1		33
Saint Lucia	0.002	0.0290	0.0004	67	2		65
Saint Vincent and the Grenadines	0.001	0.0145	0.0002	34	1		33
Serbia and Montenegro	0.019	0.2757	0.0038	637	15		622
South Africa	0.292	4.2374	0.0584	9 797	239		9 558
Sri Lanka	0.017	0.2467	0.0034	570	14		556
Suriname	0.001	0.0145	0.0002	34	1		33
Swaziland	0.002	0.0290	0.0004	67	2		65
Syrian Arab Republic	0.038	0.5514	0.0076	1 275	31		1 244
Tajikistan	0.001	0.0145	0.0002	34	1		33
Thailand	0.209	3.0329	0.0418	7 012	171		6 841
The former Yugoslav Republic of Macedonia	0.006	0.0871	0.0012	201	5		196
Timor-Leste	0.001	0.0145	0.0002	34	1		33
Tonga	0.001	0.0145	0.0002	34	1		33
Trinidad and Tobago	0.022	0.3193	0.0044	738	18		720
Tunisia	0.032	0.4644	0.0064	1 074	26		1 048
Turkey	0.372	5.3983	0.0744	12 481	304		12 177
Turkmenistan	0.005	0.0726	0.0010	168	4		164
Ukraine	0.039	0.5660	0.0078	1 308	32		1 276
Uzbekistan	0.014	0.2032	0.0028	470	11		459
Venezuela (Bolivarian Republic of)	0.171	2.4815	0.0342	5 737	140		5 597
Viet Nam	0.021	0.3047	0.0042	704	17		687
Zimbabwe	0.007	0.1016	0.0014	235	6		229
Subtotal	**6.891**	**99.9996**	**1.3782**	**231 205**	**5 633**		**225 572**
Level J							
Afghanistan	0.002	1.7544	0.0002	33	1		32
Angola	0.001	0.8772	0.0001	17	0		17
Bangladesh	0.010	8.7719	0.0010	168	5		163
Benin	0.002	1.7544	0.0002	33	1		32
Bhutan	0.001	0.8772	0.0001	17	0		17
Burkina Faso	0.002	1.7544	0.0002	33	1		32

		Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations					
	Regular budget scale 2004-2006	Relative to group total a/	Relative to grand total a/	Gross credits	Staff assessment		Net credits
		(percentage)		(United States dollars) (rounded)			
Burundi	0.001	0.8772	0.0001	17	0		17
Cambodia	0.002	1.7544	0.0002	33	1		32
Cape Verde	0.001	0.8772	0.0001	17	0		17
Central African Republic	0.001	0.8772	0.0001	17	0		17
Chad	0.001	0.8772	0.0001	17	0		17
Comoros	0.001	0.8772	0.0001	17	0		17
Democratic Republic of the Congo	0.003	2.6316	0.0003	50	2		48
Djibouti	0.001	0.8772	0.0001	17	0		17
Equatorial Guinea	0.002	1.7544	0.0002	33	1		32
Eritrea	0.001	0.8772	0.0001	17	0		17
Ethiopia	0.004	3.5088	0.0004	67	3		64
Gambia	0.001	0.8772	0.0001	17	0		17
Guinea	0.003	2.6316	0.0003	50	2		48
Guinea-Bissau	0.001	0.8772	0.0001	17	0		17
Haiti	0.003	2.6316	0.0003	50	2		48
Kiribati	0.001	0.8772	0.0001	17	0		17
Lao People's Democratic Republic	0.001	0.8772	0.0001	17	0		17
Lesotho	0.001	0.8772	0.0001	17	0		17
Liberia	0.001	0.8772	0.0001	17	0		17
Madagascar	0.003	2.6316	0.0003	50	2		48
Malawi	0.001	0.8772	0.0001	17	0		17
Maldives	0.001	0.8772	0.0001	17	0		17
Mali	0.002	1.7544	0.0002	33	1		32
Mauritania	0.001	0.8772	0.0001	17	0		17
Mozambique	0.001	0.8772	0.0001	17	0		17
Myanmar	0.010	8.7719	0.0010	168	5		163
Nepal	0.004	3.5088	0.0004	67	3		64
Niger	0.001	0.8772	0.0001	17	0		17
Rwanda	0.001	0.8772	0.0001	17	0		17
Samoa	0.001	0.8772	0.0001	17	0		17
Sao Tome and Principe	0.001	0.8772	0.0001	17	0		17
Senegal	0.005	4.3860	0.0005	84	3		81
Sierra Leone	0.001	0.8772	0.0001	17	0		17
Solomon Islands	0.001	0.8772	0.0001	17	0		17
Somalia	0.001	0.8772	0.0001	17	0		17
Sudan	0.008	7.0175	0.0008	134	4		130

		Percentage share resulting from application of scheme for apportionment of costs of assessed peacekeeping operations				
	Regular budget scale 2004-2006	Relative to group total a/	Relative to grand total a/	Gross credits	Staff assessment	Net credits
		(percentage)		(United States dollars) (rounded)		
Togo	0.001	0.8772	0.0001	17	0	17
Tuvalu	0.001	0.8772	0.0001	17	0	17
Uganda	0.006	5.2632	0.0006	100	3	97
United Republic of Tanzania	0.006	5.2632	0.0006	100	3	97
Vanuatu	0.001	0.8772	0.0001	17	0	17
Yemen	0.006	5.2632	0.0006	100	3	97
Zambia	0.002	1.7544	0.0002	33	1	32
Subtotal	**0.114**	**100.0005**	**0.0114**	**1 912**	**47**	**1 865**
Grand total	**100.000**		**100.0000**	**16 775 900**	**300 400**	**16 475 500**

a/ Percentages are rounded to four decimals.

b/ United States share in staff assessment credit: $108,300.